

North West: Molopo(NW395) - Table A2 Budgeted Financial Performance (revenue and expenditure by standard classification) for 1st Quarter ended 30 September 2010

Standard Classification Description	Ref	2007/08	2008/09	2009/10	Current year 2010/11			2011/12 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2011/12	Budget Year 2012/13	Budget Year 2013/14
R thousands	1									
Revenue - Standard										
<i>Governance and Administration</i>		5,988	6,588	-	9,086	9,086	9,086	-	-	-
Executive & Council		1,218	2,093		3,507	3,507	3,507			
Budget & Treasury Office		561	1,090		2,194	2,194	2,194			
Corporate Services		4,209	3,405		3,385	3,385	3,385			
<i>Community and Public Safety</i>		54	208	-	754	754	754	-	-	-
Community & Social Services		54	208		753	753	753			
Sport And Recreation										
Public Safety										
Housing										
Health					2	2	2			
<i>Economic and Environmental Services</i>		1,818	4,511	-	7,715	7,715	7,715	-	-	-
Planning and Development		1,818	4,511		7,715	7,715	7,715			
Road Transport										
Environmental Protection										
<i>Trading Services</i>		-	-	-	-	-	-	-	-	-
Electricity										
Water										
Waste Water Management										
Waste Management										
<i>Other</i>	4									
Total Revenue - Standard	2	7,860	11,307	-	17,555	17,555	17,555	-	-	-
Expenditure - Standard										
<i>Governance and Administration</i>		6,450	4,656	-	11,767	11,767	11,767	-	-	-
Executive & Council		1,087	1,482		3,507	3,507	3,507			
Budget & Treasury Office		997	1,230		5,776	5,776	5,776			
Corporate Services		4,365	1,943		2,485	2,485	2,485			
<i>Community and Public Safety</i>		295	527	-	734	734	734	-	-	-
Community & Social Services		295	527		733	733	733			
Sport And Recreation										
Public Safety										
Housing										
Health					2	2	2			
<i>Economic and Environmental Services</i>		383	169,726	-	832	832	832	-	-	-
Planning and Development		383	169,726		832	832	832			
Road Transport										
Environmental Protection										
<i>Trading Services</i>		-	-	-	-	-	-	-	-	-
Electricity										
Water										
Waste Water Management										
Waste Management										
<i>Other</i>	4									
Total Expenditure - Standard	3	7,127	174,910	-	13,334	13,334	13,334	-	-	-
Surplus/(Deficit) for the year		733	(163,602)	-	4,221	4,221	4,221	-	-	-

References

1. Government Finance Statistics Functions and Sub-functions are standardised to assist the compilation of national and international accounts for comparison purposes
2. Total Revenue by standard classification must reconcile to Total Operating Revenue shown in Budgeted Financial Performance (revenue and expenditure)
3. Total Expenditure by Standard Classification must reconcile to Total Operating Expenditure shown in Budgeted Financial Performance (revenue and expenditure)
4. All amounts must be classified under a standard classification (modified GFS). The GFS function 'Other' is only for Abattoirs, Air Transport, Markets and Tourism - and if used must be supported by footnotes. Nothing else may be placed under 'Other'. Assign associate share to relevant classification

North West: Molopo(NW395) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 1st Quarter ended 30 September 2010

Description	Ref	2007/08	2008/09	2009/10	Current year 2010/11				2011/12 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2011/12	Budget Year 2012/13	Budget Year 2013/14
R thousands	1										
Revenue By Source											
Property rates	2	-	-	-	160	160	160	-	-	-	-
Property rates - penalties and collection charges		-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	2	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	2	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	2	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	2	-	-	-	-	-	-	-	-	-	-
Service charges - other		-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		-	15	-	52	52	52	-	-	-	-
Interest earned - external investments		722	680	-	460	460	460	-	-	-	-
Interest earned - outstanding debtors		-	-	-	-	-	-	-	-	-	-
Dividends received		-	-	-	-	-	-	-	-	-	-
Fines		-	-	-	-	-	-	-	-	-	-
Licences and permits		-	-	-	-	-	-	-	-	-	-
Agency services		-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational		3,339	5,054	-	8,573	8,573	8,573	-	-	-	-
Other own revenue	2	1,213	182	-	102	102	102	-	-	-	-
Gains on disposal of PPE		-	-	-	-	-	-	-	-	-	-
Total Revenue (excl. capital transfers and contributions)		5,274	5,931	-	9,346	9,346	9,346	-	-	-	-
Expenditure By Type											
Employee related costs	2	2,423	169,332	-	4,694	4,694	4,694	-	-	-	-
Remuneration of councillors		736	877	-	1,718	1,718	1,718	-	-	-	-
Debt impairment	3	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	2	403	-	-	560	560	560	-	-	-	-
Finance charges		-	-	-	-	-	-	-	-	-	-
Bulk purchases	2	-	-	-	-	-	-	-	-	-	-
Other Materials	8	-	-	-	-	-	-	-	-	-	-
Contract services		505	319	-	1,111	1,111	1,111	-	-	-	-
Transfers and grants		-	36	-	100	100	100	-	-	-	-
Other expenditure	4,5	3,061	4,347	-	5,151	5,151	5,151	-	-	-	-
Loss on disposal of PPE		0	-	-	-	-	-	-	-	-	-
Total Expenditure		7,127	174,910	-	13,334	13,334	13,334	-	-	-	-
Surplus/(Deficit)		(1,853)	(168,979)	-	(3,988)	(3,988)	(3,988)	-	-	-	-
Transfers recognised - capital		2,586	5,377	-	8,209	8,209	8,209	-	-	-	-
Contributions recognised - capital	6	-	-	-	-	-	-	-	-	-	-
Contributed assets		-	-	-	-	-	-	-	-	-	-
		733	(163,602)	-	4,221	4,221	4,221	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions		-	-	-	-	-	-	-	-	-	-
Taxation		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		733	(163,602)	-	4,221	4,221	4,221	-	-	-	-
Attributable to minorities		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		733	(163,602)	-	4,221	4,221	4,221	-	-	-	-
Share of surplus/ (deficit) of associate	7	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year		733	(163,602)	-	4,221	4,221	4,221	-	-	-	-

References

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.

North West: Molopo(NW395) - Table A5 Budgeted capital Expenditure by Standard Classification and Funding for 1st Quarter ended 30 September 2010

Description	Ref	2007/08	2008/09	2009/10	Current year 2010/11				2011/12 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2011/12	Budget Year 2012/13	Budget Year 2013/14
R thousands	1										
Capital Expenditure - Standard											
<i>Governance and Administration</i>		11,701	7,998	-	4,666	4,666	4,666	252	-	-	-
Executive & Council											
Budget & Treasury Office					45	45	45				
Corporate Services		11,701	7,998		4,621	4,621	4,621	252			
<i>Community and Public Safety</i>		-	-	-	20	20	20	-	-	-	-
Community & Social Services					20	20	20				
Sport And Recreation											
Public Safety											
Housing											
Health											
<i>Economic and Environmental Services</i>		-	-	-	6,883	6,883	6,883	-	-	-	-
Planning and Development					6,883	6,883	6,883				
Road Transport											
Environmental Protection											
<i>Trading Services</i>		-	-	-	-	-	-	-	-	-	-
Electricity											
Water											
Waste Water Management											
Waste Management											
<i>Other</i>											
Total Capital Expenditure - Standard	3	11,701	7,998	-	11,569	11,569	11,569	252	-	-	-
Funded by:											
National Government		11,701	7,998		9,209	9,209	9,209	105			
Provincial Government											
District Municipality											
Other transfers and grants											
Transfers recognised - capital	4	11,701	7,998	-	9,209	9,209	9,209	105	-	-	-
Public contributions and donations	5							8			
Borrowing	6										
Internally generated funds								2			
Total Capital Funding	7	11,701	7,998	-	9,209	9,209	9,209	115	-	-	-

References

1. Municipalities may choose to appropriate for capital expenditure for three years or for one year (if one year appropriation projected expenditure required for yr2 and yr3).
2. Include capital component of PPP unitary payment. Note that capital transfers are only appropriated to municipalities for the budget year
3. Capital expenditure by standard classification must reconcile to the appropriations by vote
4. Must reconcile to supporting table SA20 and to Budgeted Financial Performance (revenue and expenditure)
5. Must reconcile to Budgeted Financial Performance (revenue and expenditure)
6. Include finance leases and PPP capital funding component of unitary payment - total borrowing/repayments to reconcile to changes in Table SA17
7. Total Capital Funding must balance with Total Capital Expenditure
8. Include any capitalised interest (MFMA section 46) as part of relevant capital budget

North West: Molopo(NW395) - Table A6 Budgeted Financial Position for 1st Quarter ended 30 September 2010

Description	Ref	2007/08	2008/09	2009/10	Current year 2010/11				2011/12 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2011/12	Budget Year 2012/13	Budget Year 2013/14
R thousands											
ASSETS											
Current assets											
Cash		8,436	9,918								
Call investment deposits	1										
Consumer debtors	1										
Other debtors		384	393								
Current portion of long-term receivables											
Inventory	2										
Total current assets		8,820	10,311	-	-	-	-	-	-	-	-
Non current assets											
Long-term receivables											
Investments											
Investment property											
Investment in Associate											
Property, plant and equipment	3	27,400	37,524								
Agricultural											
Biological											
Intangible											
Other non-current assets											
Total non current assets		27,400	37,524	-	-	-	-	-	-	-	-
TOTAL ASSETS		36,221	47,835	-	-	-	-	-	-	-	-
LIABILITIES											
Current liabilities											
Bank overdraft	1										
Borrowing	4										
Consumer deposits											
Trade and other payables	4	7,755	10,517								
Provisions											
Total current liabilities		7,755	10,517	-	-	-	-	-	-	-	-
Non current liabilities											
Borrowing											
Provisions											
Total non current liabilities		-	-	-	-	-	-	-	-	-	-
TOTAL LIABILITIES		7,755	10,517	-	-	-	-	-	-	-	-
NET ASSETS	5	28,466	37,318	-	-	-	-	-	-	-	-
COMMUNITY WEALTH/EQUITY											
Accumulated Surplus/(Deficit)		12,205	25,337								
Reserves	4	16,261	11,981								
Minorities interests											
TOTAL COMMUNITY WEALTH/EQUITY	5	28,466	37,318	-	-	-	-	-	-	-	-

References

1. Detail to be provided in Table SA3
2. Include completed low cost housing to be transferred to beneficiaries within 12 months
3. Include 'Construction-work-in-progress' (disclosed separately in annual financial statements)
4. Detail to be provided in Table SA3. Includes reserves to be funded by statute.
5. Net assets must balance with Total Community Wealth/Equity

North West: Molopo(NW395) - Table A7 Budgeted Cash Flows for 1st Quarter ended 30 September 2010

Description	Ref	2007/08	2008/09	2009/10	Current year 2010/11				2011/12 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2011/12	Budget Year 2012/13	Budget Year 2013/14
R thousands											
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Ratepayers and other		663	1,569	2,724	6,300	6,300	6,300	132			
Government - operating	1	5,707	9,105	13,497	262,176	262,176	262,176	6,836			
Government - capital	1										
Interest											
Dividends											
Payments											
Suppliers and employees		(3,681)	(3,440)	(4,002)	(156,984)	(156,984)	(156,984)	(2,169)			
Finance charges		(2,608)	(2,218)	(5,524)				(1,380)			
Transfers and grants	1										
NET CASH FROM/(USED) OPERATING ACTIVITIES		82	5,017	6,696	111,492	111,492	111,492	3,419	-	-	-
CASH FLOW FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE											
Decrease in non-current debtors											
Decrease in other non-current receivables											
Decrease (increase) in non-current investments		1,350									
Payments											
Capital assets			(2,258)	(3,701)				(608)			
NET CASH FROM/(USED) INVESTING ACTIVITIES		1,350	(2,258)	(3,701)	-	-	-	(608)	-	-	-
CASH FLOW FROM FINANCING ACTIVITIES											
Receipts											
Short term loans			2,269								
Borrowing long term/refinancing											
Increase (decrease) in consumer deposits		52	115								
Payments											
Repayment of borrowing											
NET CASH FROM/(USED) FINANCING ACTIVITIES		52	2,383	-	-	-	-	-	-	-	-
NET INCREASE/(DECREASE) IN CASH HELD											
Cash/cash equivalents at the year begin:	2	1,483	5,142	2,995	111,492	111,492	111,492	2,811	-	-	-
Cash/cash equivalents at the year end:	2	1,483	5,142	3,967	111,492	111,492	111,492	615			

References

1. Local/District municipalities to include transfers from/to District/Local Municipalities
2. Cash equivalents includes investments with maturities of 3 months or less

North West: Molopo(NW395) - Table A9 Asset Management for 1st Quarter ended 30 September 2010

Description	Ref	2007/08	2008/09	2009/10	Current year 2010/11			2011/12 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2011/12	Budget Year 2012/13	Budget Year 2013/14
R thousands										
CAPITAL EXPENDITURE										
Total New Assets	1	11,701	7,998	-	11,569	11,569	11,569	-	-	-
Infrastructure - Road Transport										
Infrastructure - Electricity										
Infrastructure - Water										
Infrastructure - Sanitation										
Infrastructure - Other					5,858	5,858	5,858			
Infrastructure		-	-	-	5,858	5,858	5,858	-	-	-
Community		726								
Heritage assets										
Investment properties										
Other assets	6	10,975	7,998		5,711	5,711	5,711			
Agricultural assets										
Biological assets										
Intangibles										
Total Renewal of Existing Assets	2	-	-	-	-	-	-	-	-	-
Infrastructure - Road Transport										
Infrastructure - Electricity										
Infrastructure - Water										
Infrastructure - Sanitation										
Infrastructure - Other										
Infrastructure		-	-	-	-	-	-	-	-	-
Community										
Heritage assets										
Investment properties										
Other assets	6									
Agricultural assets										
Biological assets										
Intangibles										
Total Capital Expenditure	4									
Infrastructure - Road Transport		-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
Infrastructure - Water		-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	-	5,858	5,858	5,858	-	-	-
Infrastructure		-	-	-	5,858	5,858	5,858	-	-	-
Community		726	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets	6	10,975	7,998	-	5,711	5,711	5,711	-	-	-
Agricultural assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURE - Asset Class		11,701	7,998	-	11,569	11,569	11,569	-	-	-
ASSET REGISTER SUMMARY - PPE (WDV)	5									
Infrastructure - Road Transport										
Infrastructure - Electricity					3,111	3,111	3,111			
Infrastructure - Water										
Infrastructure - Sanitation					5,858	5,858	5,858			
Infrastructure - Other										
Infrastructure		-	-	-	8,969	8,969	8,969	-	-	-
Community		726								
Heritage assets										
Investment properties										
Other assets	6	10,975	7,998		12,830	12,830	12,830			
Agricultural assets										
Biological assets										
Intangibles										
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)		11,701	7,998	-	21,799	21,799	21,799	-	-	-
EXPENDITURE OTHER ITEMS										
Depreciation and asset impairment		403			560	560	560			
Repairs and Maintenance by Asset Class	3	-	-	-	-	-	-	-	-	-
Infrastructure - Road Transport										
Infrastructure - Electricity										
Infrastructure - Water										
Infrastructure - Sanitation										
Infrastructure - Other										
Infrastructure		-	-	-	-	-	-	-	-	-
Community										
Heritage assets										
Investment properties										
Other assets	6,7									
TOTAL EXPENDITURE OTHER ITEMS		403	-	-	560	560	560	-	-	-
% of capital exp on renewal of assets		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Renewal of Existing Assets as % of deprecn		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
R&M as a % of PPE		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Renewal and R&M as a % of PPE		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

References

1. Detail of new assets provided in Table SA34a
2. Detail of renewal of existing assets provided in Table SA34b
3. Detail of Repairs and Maintenance by Asset Class provided in Table SA34c
4. Must reconcile to total capital expenditure on Budgeted Capital Expenditure

- 5. Must reconcile to 'Budgeted Financial Position' (written down value)
- 6. Donated/contributed and assets funded by finance leases to be allocated to the respective category
- 7. Including repairs and maintenance to agricultural, biological and intangible assets

Description	Ref	2007/08	2008/09	2009/10	Current year 2010/11			2011/12 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2011/12	Budget Year 2012/13	Budget Year 2013/14
R thousands										
Household service targets	1									
<u>Water:</u>										
Piped water inside dwelling										
Piped water inside yard (but not in dwelling)										
Using public tap (at least min.service level)	2									
Other water supply (at least min.service level)	4									
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-
Using public tap (< min.service level)	3									
Other water supply (< min.service level)	4									
No water supply										
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-
<u>Sanitation/sewerage:</u>										
Flush toilet (connected to sewerage)										
Flush toilet (with septic tank)										
Chemical toilet										
Pit toilet (ventilated)										
Other toilet provisions (> min.service level)										
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-
Bucket toilet										
Other toilet provisions (< min.service level)										
No toilet provisions										
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-
<u>Energy:</u>										
Electricity (at least min.service level)										
Electricity - prepaid (min.service level)										
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-
Electricity (< min.service level)										
Electricity - prepaid (< min. service level)										
Other energy sources										
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-
<u>Refuse:</u>										
Removed at least once a week										
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-
Removed less frequently than once a week										
Using communal refuse dump										
Using own refuse dump										
Other rubbish disposal										
No rubbish disposal										
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-
Households receiving Free Basic Service	7									
Water (6 kilolitres per household per month)										
Sanitation (free minimum level service)										
Electricity/other energy (50kwh per household per month)										
Refuse (removed at least once a week)										
Cost of Free Basic Services provided	8									
Water (6 kilolitres per household per month)										
Sanitation (free sanitation service)										
Electricity/other energy (50kwh per household per month)										
Refuse (removed once a week)										
Total cost of FBS provided (minimum social package)		-	-	-	-	-	-	-	-	-
Highest level of free service provided										
Property rates (value threshold)										
Water (kilolitres per household per month)										
Sanitation (kilolitres per household per month)										
Sanitation (Rand per household per month)										
Electricity (kwh per household per month)										
Refuse (average litres per week)										
Revenue cost of free services provided	9									
Property rates (R15 000 threshold rebate)										
Property rates (other exemptions, reductions and rebates)										
Water										
Sanitation										
Electricity/other energy										
Refuse										
Municipal Housing - rental rebates										
Housing - top structure subsidies										
Other										
Total revenue cost of free services provided (total social package)	6	-	-	-	-	-	-	-	-	-

References

1. Include services provided by another entity; e.g. Eskom
2. Stand distance <= 200m from dwelling
3. Stand distance > 200m from dwelling
4. Borehole, spring, rain-water tank etc.
5. Must agree to total number of households in municipal area
6. Include value of subsidy provided by municipality above provincial subsidy level
7. Show number of households receiving at least these levels of services completely free
8. Must reflect the cost to the municipality of providing the Free Basic Service
9. Reflect the cost to the municipality in terms of 'revenue foregone' of providing free services (note this will not equal 'Revenue Foregone' on SA1)